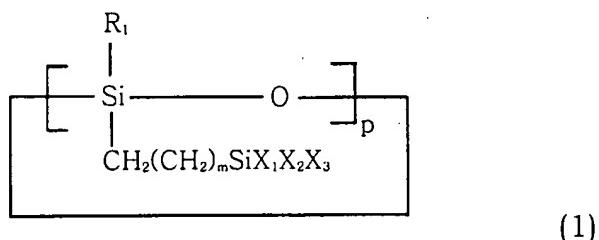


**AMENDMENTS TO THE CLAIMS**

1. (Currently Amended) A siloxane-based resin having a dielectric constant of 3.0 or less prepared by hydrolyzing and polycondensing a first monomer of the formula (1) and a second monomer of the formula (2) in an organic solvent in the presence of an acid or alkaline catalyst and water:



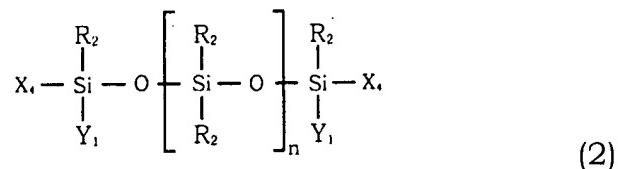
wherein,

R<sub>1</sub> is H, C<sub>1-3</sub> alkyl or C<sub>6-15</sub> aryl;

each of X<sub>1</sub>, X<sub>2</sub> and X<sub>3</sub>, independently, is C<sub>1-3</sub> alkyl, C<sub>1-10</sub> alkoxy or [[halo]] halogen, provided that at least one of them is hydrolysable;

m is an integer from 0 to 10; and

p is an integer from 3 to 8; and



wherein,

R<sub>2</sub> is H, C<sub>1-3</sub> alkyl or C<sub>6-15</sub> aryl;

X<sub>4</sub> is C<sub>1-10</sub> alkoxy;

Y<sub>1</sub> is C<sub>1-3</sub> alkyl or C<sub>1-10</sub> alkoxy; and

n is an integer from 0 to 10.

2. (Currently Amended) The siloxane-based resin according to claim 1, wherein ~~molar~~ a molar ratio of the first monomer of the formula (1) to the second monomer of the formula (2) is 1:99 - 99:1.

3. (Original) The siloxane-based resin according to claim 1, wherein the catalyst is selected from the group consisting of hydrochloric acid, nitric acid, benzene sulfonic acid, oxalic acid, formic acid, potassium hydroxide, sodium hydroxide, triethylamine, sodium bicarbonate and pyridine.

4. (Currently Amended) The siloxane-based resin according to claim 1, wherein ~~molar~~ a molar ratio of the monomer to the catalyst is 1:0.000001 - 1:10.

5. (Currently Amended) The siloxane-based resin according to claim 1, wherein ~~molar~~ a molar ratio of the monomer to the water is 1:1 - 1:1000.

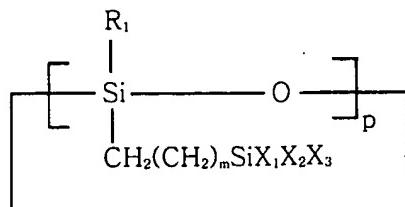
6. (Original) The siloxane-based resin according to claim 1, wherein the hydrolysis and polycondensation reactions are performed at 0-200°C for 0.1-100hrs.

7. (Original) The siloxane-based resin according to claim 1, wherein the organic solvent is selected from the group consisting of an aliphatic hydrocarbon solvent, an aromatic hydrocarbon solvent, a ketone-based solvent, an ether-based solvent, an acetate-based solvent, an alcohol-based solvent, an amide-based solvent, a silicon-based solvent, and mixtures thereof.

8. (Currently Amended) The siloxane-based resin according to claim 1, wherein [[Mw]] a Mw of the resin is 3,000-300,000.

9. (Currently Amended) A method of forming an insulating film between interconnect layers of a semiconductor device comprising the steps of:  
providing a liquid coating composition by dissolving [[the]] a siloxane-based resin ~~according to claim 1~~ in an organic solvent;  
coating a silicon wafer with the liquid coating composition to form a coating film thereon; and  
heat-curing the coating film,

wherein the siloxane-based resin is prepared by hydrolyzing and polycondensing a first monomer of the formula (1) and a second monomer of the formula (2) in an organic solvent in the presence of an acid or alkaline catalyst and water:



(1)

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wherein,

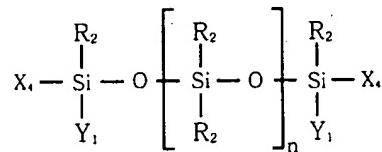
$R_1$  is H, C<sub>1-3</sub> alkyl or C<sub>6-15</sub> aryl;

each of  $X_1$ ,  $X_2$  and  $X_3$ , independently, is C<sub>1-3</sub> alkyl, C<sub>1-10</sub> alkoxy or halogen,

provided that at least one of them is hydrolysable;

$m$  is an integer from 0 to 10; and

$p$  is an integer from 3 to 8; and



(2)

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wherein,

$R_2$  is H, C<sub>1-3</sub> alkyl or C<sub>6-15</sub> aryl;

$X_4$  is C<sub>1-10</sub> alkoxy;

$Y_1$  is C<sub>1-3</sub> alkyl or C<sub>1-10</sub> alkoxy; and

$n$  is an integer from 0 to 10.

10. (Currently Amended) The method according to claim 9, wherein the siloxane-based resin is mixed with a porogen so that [[the]] a weight ratio of the resin to the porogen is 99:1-30:70.

11. (Original) The method according to claim 9, wherein the porogen is selected from the group consisting of cyclodextrin, polycaprolactone, and a derivative thereof.

12. (Original) The method according to claim 9, wherein the organic solvent is selected from the group consisting of an aliphatic hydrocarbon solvent, an aromatic hydrocarbon solvent, a ketone-based solvent, an ether-based solvent, an acetate-based solvent, an alcohol-based solvent, an amide-based solvent, a silicon-based solvent, and mixtures thereof.

13. (Original) The method according to claim 9, wherein the organic solvent is 20-99.9wt% of the liquid coating composition.

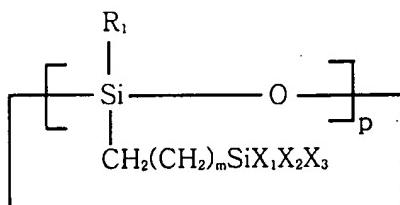
14. (Original) The method according to claim 9, wherein the liquid coating composition is applied to the silicon wafer by spin-coating.

15. (Original) The method according to claim 9, wherein the heat-curing is conducted at a temperature of 150-600°C for 1-150 minutes.

16. (Original) An interlayer insulating film for a semiconductor device, wherein the insulating film is made from the siloxane-based resin according to claim 1.

17. (Currently Amended) [[The]] An interlayer insulating film according to claim 16 made from a siloxane-based resin, wherein micropores are formed throughout the film by the use of a porogen,

wherein the siloxane-based resin is prepared by hydrolyzing and polycondensing a first monomer of the formula (1) and a second monomer of the formula (2) in an organic solvent in the presence of an acid or alkaline catalyst and water:



(1)

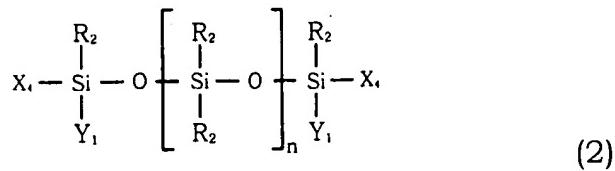
wherein,

R1 is H, C<sub>1-3</sub> alkyl or C<sub>6-15</sub> aryl;

each of X<sub>1</sub>, X<sub>2</sub> and X<sub>3</sub>, independently, is C<sub>1-3</sub> alkyl, C<sub>1-10</sub> alkoxy or halogen,  
provided that at least one of them is hydrolysable;

m is an integer from 0 to 10; and

p is an integer from 3 to 8; and



wherein,

R<sub>2</sub> is H, C<sub>1-3</sub> alkyl or C<sub>6-15</sub> aryl;

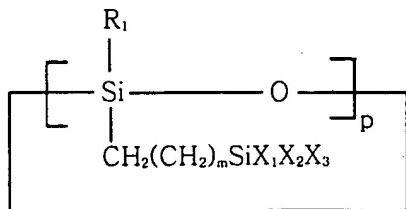
X<sub>4</sub> is C<sub>1-10</sub> alkoxy;

Y<sub>1</sub> is C<sub>1-3</sub> alkyl or C<sub>1-10</sub> alkoxy; and

n is an integer from 0 to 10.

18. (Original) The interlayer insulating film according to claim 17, wherein the porogen is selected from a group consisting of cyclodextrin, polycaprolactone, and derivatives thereof.

19. (Currently Amended) A semiconductor device containing an insulating film made from [[the]] a siloxane-based resin according to claim 1 prepared by hydrolyzing and polycondensing a first monomer of the formula (1) and a second monomer of the formula (2) in an organic solvent in the presence of an acid or alkaline catalyst and water:



(1)

wherein,

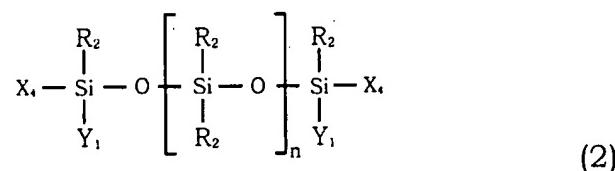
R<sub>1</sub> is H, C<sub>1-3</sub> alkyl or C<sub>6-15</sub> aryl;

each of X<sub>1</sub>, X<sub>2</sub> and X<sub>3</sub>, independently, is C<sub>1-3</sub> alkyl, C<sub>1-10</sub> alkoxy or halogen,

provided that at least one of them is hydrolysable;

m is an integer from 0 to 10; and

p is an integer from 3 to 8; and



wherein,

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R<sub>2</sub> is H, C<sub>1-3</sub> alkyl or C<sub>6-15</sub> aryl;

X<sub>4</sub> is C<sub>1-10</sub> alkoxy;

Y<sub>1</sub> is C<sub>1-3</sub> alkyl or C<sub>1-10</sub> alkoxy; and

n is an integer from 0 to 10.